I hereby certify that this paper (along with any paper referred to as being attached or enclosed) is being deposited with the U.S. Postal Service as Express Mail, Airbill No. EM016027227US, on the date shown below in an envelope addressed to: MS AF, Commissioner for Patents, P.O. Box 1450, Alexandria, VA 22313-1450.

Dated: April 30, 2007 Signature:

Docket No.: JJJ-P06-504

(PATENT)

IN THE UNITED STATES PATENT AND TRADEMARK OFFICE

re Patent Application of:

Rueger et al.

APR 3 0 2007

Application No.: 08/937,756 Confirmation No.: 2132

Filed: September 25, 1997 Art Unit: 1649

For: MORPHOGEN-INDUCED NERVE Examiner: Chang Yu Wang

REGENERATION AND REPAIR

SECOND AMENDMENT AFTER FINAL ACTION UNDER 37 C.F.R. 1.116

MS AF Commissioner for Patents P.O. Box 1450 Alexandria, VA 22313-1450

Dear Sir:

INTRODUCTORY COMMENTS

The United States Patent and Trademark Office issued a final Office Action dated November 2, 2006, finally rejecting claims 97, 99 and 105-113. Applicants submitted an amendment on January 31, 2007, and subsequently received an Advisory Action dated February 22, 2007, indicating that the amendment was entered into record. This further amendment is made in response to the Advisory Action, before the extended due date of May 2, 2007. A Petition for an extension of time, a Notice of Appeal, and appropriate fees are filed concurrently herewith. Reconsideration and further examination are requested. Please consider the amendment of the above-identified U.S. patent application as follows:

Amendments to the Claims are reflected in the listing of claims which begins on page 2.

Remarks/Arguments begin on page 6 of this paper.